



Booklet 5D

Condensed Interim Financial Report

31 December 2024

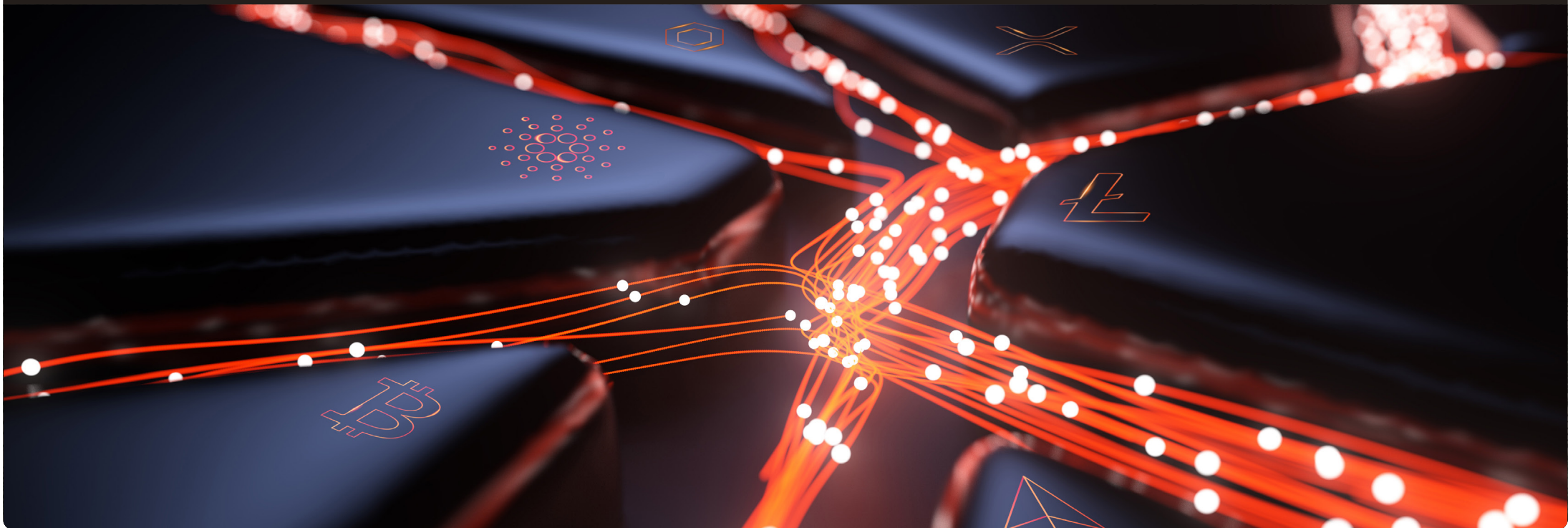
Responsible Entity

Betashares Capital Ltd

(ABN 78 139 566 868)

Level 46, 180 George St,
Sydney, NSW 2000

betashares.com.au



Booklet 5D

Betashares Crypto Innovators ETF - ASX Code: CRYP (ARSN 650 203 777)

Betashares Digital Health and Telemedicine ETF - ASX Code: EDOC (ARSN 654 542 640)

Betashares Electric Vehicles and Future Mobility ETF - ASX Code: DRIV (ARSN 654 544 475)

Betashares Future of Food ETF - ASX Code: IEAT (ARSN 656 267 382)

Betashares Future of Payments ETF - ASX Code: IPAY (ARSN 654 544 377)

Betashares Global Uranium ETF - ASX Code: URNM (ARSN 656 267 391)

Betashares Online Retail and E-commerce ETF - ASX Code: IBUY (ARSN 654 544 037)

Betashares Solar ETF - ASX Code: TANN (ARSN 656 267 293)

Betashares Video Games and Esports ETF - ASX Code: GAME (ARSN 654 543 601)

Condensed Interim Financial Report

For the half-year ended 31 December 2024

Booklet 5D
Condensed Interim Financial Report
For the half-year ended 31 December 2024

Contents	Page
Directors' report	2
Auditor's independence declaration	5
Condensed interim statements of comprehensive income	6
Condensed interim statements of financial position	9
Condensed interim statements of changes in equity	12
Condensed interim statements of cash flows	15
Notes to the condensed interim financial statements	18
Directors' declaration	33
Independent auditor's report to the unitholders	34

Directors' report

The directors of Betashares Capital Ltd, the Responsible Entity of the following managed investment funds (the "Funds"), present their report together with the condensed interim financial report of the Funds for the half-year ended 31 December 2024 and the auditor's report thereon.

Fund name	Referred to in this document as	Financial reporting period	ARSN
Betashares Crypto Innovators ETF	Crypto Innovators ETF	1 July 2024 to 31 December 2024	650 203 777
Betashares Digital Health and Telemedicine ETF	Digital Health and Telemedicine ETF	1 July 2024 to 31 December 2024	654 542 640
Betashares Electric Vehicles and Future Mobility ETF	Electric Vehicles and Future Mobility ETF	1 July 2024 to 31 December 2024	654 544 475
Betashares Future of Food ETF	Future of Food ETF	1 July 2024 to 31 December 2024	656 267 382
Betashares Future of Payments ETF	Future of Payments ETF	1 July 2024 to 31 December 2024	654 544 377
Betashares Global Uranium ETF	Global Uranium ETF	1 July 2024 to 31 December 2024	656 267 391
Betashares Online Retail and E-commerce ETF	Online Retail and E-commerce ETF	1 July 2024 to 31 December 2024	654 544 037
Betashares Solar ETF	Solar ETF	1 July 2024 to 31 December 2024	656 267 293
Betashares Video Games and Esports ETF	Video Games and Esports ETF	1 July 2024 to 31 December 2024	654 543 601

Responsible Entity

The Responsible Entity of the Funds is Betashares Capital Ltd (ABN 78 139 566 868). The Responsible Entity's registered office and principal place of business is Level 46, 180 George Street, Sydney, NSW 2000.

Principal activities

The principal activity of each Fund is to invest in accordance with the investment objective and guidelines as set out in the Fund's current Product Disclosure Statement and its Constitution.

The Funds did not have any employees during the half-year.

There were no significant changes in the nature of the Funds' activities during the half-year.

Financial statements presentation

The Funds are entities of the kind referred to by *ASIC Corporations (Related Scheme Reports) instrument 2015/839* and in accordance with that instrument, Funds with a common Responsible Entity (or related Responsible Entities) can include their condensed financial reports in adjacent columns in a single set of financial reports.

Directors' report (continued)

Directors

The following persons held office as directors of Betashares Capital Ltd during the period or since the end of the period and up to the date of this report:

Mr Alex Vynokur (appointed 21 September 2009)
Mr Jason Gellert (appointed 5 March 2021)
Mr Edward Sippel (appointed 5 March 2021)

Review and results of operations

During the half-year, the Funds continued to invest in accordance with target asset allocations as set out in their governing documents and in accordance with the provisions of the Funds' Constitutions.

The results of operations of the Funds are disclosed in the condensed interim statements of comprehensive income. The income distributions payable by each of the Funds are disclosed in condensed interim the statements of financial position. The income distributions paid and payable by each of the Funds are disclosed in Note 4 to the condensed interm financial statements.

Significant changes in state of affairs

The Responsible Entity of the Funds changed the registered office and principal place of business from Level 11, 50 Margaret Street, Sydney, NSW 2000 to Level 46, 180 George Street, Sydney, NSW 2000, effective 1 September 2024.

The address change does not affect the Funds' financial position or results of operations. All future correspondence and filings should be directed to the new address.

In the opinion of the directors, there were no other significant changes in the state of affairs of the Funds that occurred during the financial half-year.

Matters subsequent to the end of the financial half-year

The winding up of Betashares Online Retail and E-commerce ETF, Betashares Digital Health and Telemedicine ETF, Betashares Future of Payments ETF, Betashares Solar ETF and Betashares Future of Food ETF was completed on 13 February 2025, when the final distribution and remaining capital was returned to investors.

Since the end of the reporting period the net asset value per unit of the below Funds has changed by more than 10% due to changes in the fair value of the investments held. These movements result from implementation of the investment objective as set out in the relevant Funds' Product Disclosure Statement.

Fund	Net asset value changed by:
Crypto Innovators ETF	(11.43)%
Global Uranium ETF	(13.89)%
Video Games and Esports ETF	10.83%

Directors' report (continued)

Matters subsequent to the end of the financial half-year (continued)

No other matter or circumstance has arisen since 31 December 2024 that has significantly affected, or may significantly affect:

- (i) the operations of the Funds in future financial periods; or
- (ii) the results of those operations in future financial periods; or
- (iii) the state of affairs of the Funds in future financial periods.

Likely developments and expected results of operations

The results of the Funds' operations will be affected by a number of factors, including the performance of investment markets in which the Funds invest. Investment performance is not guaranteed and future returns may differ from past returns. As investment conditions change over time, past returns should not be used to predict future returns.

Further information on likely developments in the operation of the Funds and the expected results of those operations have not been included in this report because the Responsible Entity believes it would be likely to result in unreasonable prejudice to the Funds.

Rounding of amounts to the nearest thousand dollars

The Funds are entities of the kind referred to in *ASIC Corporations (Rounding in Financial/Directors' Reports) Instrument 2016/191* and in accordance with that instrument, amounts in the condensed interim financial report and directors' report have been rounded off to the nearest thousand dollars, unless otherwise stated.

Compensation (ASIC Regulatory Guide 94 Unit pricing: Guide to good practice)

The Responsible Entity may apply a \$20 minimum to compensation amounts in respect of any unit pricing errors for exited investors.

Auditor's independence declaration

A copy of the Auditor's independence declaration as required under section 307C of the *Corporations Act 2001* is set out on page 5.

This report is made in accordance with a resolution of the directors.



Alex Vynokur
Director

Sydney
7 March 2025



Lead Auditor's Independence Declaration under Section 307C of the Corporations Act 2001

To the Directors of Betashares Capital Limited, the Responsible Entity for the following Funds:

Betashares Crypto Innovators ETF

Betashares Global Uranium ETF

Betashares Digital Health and Telemedicine ETF

Betashares Online Retail and E-commerce ETF

Betashares Electric Vehicles and Future Mobility ETF

Betashares Solar ETF

Betashares Future of Food ETF

Betashares Video Games and Esports ETF

Betashares Future of Payments ETF

I declare that, to the best of my knowledge and belief, in relation to the review of the Funds for the half-year ended 31 December 2024 there have been:

- i. no contraventions of the auditor independence requirements as set out in the *Corporations Act 2001* in relation to the review; and
- ii. no contraventions of any applicable code of professional conduct in relation to the review.

KPMG

Belinda Cicchiello

Partner

Sydney

7 March 2025

Booklet 5D
Condensed interim statements of comprehensive income
For the half-year ended 31 December 2024

Condensed interim statements of comprehensive income

	Crypto Innovators ETF		Digital Health and Telemedicine ETF		Electric Vehicles and Future Mobility ETF	
	31 December 2024	31 December 2023	31 December 2024	31 December 2023	31 December 2024	31 December 2023
	\$'000	\$'000	\$ ¹	\$ ¹	\$'000	\$'000
Investment income						
Interest income	5	2	20	18	-	-
Dividend and distribution income	210	99	18,277	1,627	60	78
Net gains/(losses) on financial instruments at fair value through profit or loss	46,892	35,348	220,666	(193,562)	1,079	(595)
Net foreign exchange gains/(losses)	(9)	3	1,075	18	(2)	1
Other operating income	13	6	-	-	1	1
Total net investment income/(loss)	47,111	35,458	240,038	(191,899)	1,138	(515)
Expenses						
Management fees	534	277	5,008	5,054	39	45
Transaction costs	17	9	542	196	2	2
Interest expenses	1	-	1	-	-	-
Other operating expenses	1	1	344	899	2	1
Total operating expenses	553	287	5,895	6,149	43	48
Profit/(loss) for the half-year	46,558	35,171	234,143	(198,048)	1,095	(563)
Other comprehensive income	-	-	-	-	-	-
Total comprehensive income/(loss) for the half-year	46,558	35,171	234,143	(198,048)	1,095	(563)

The above condensed interim statements of comprehensive income should be read in conjunction with the accompanying notes.

¹ Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2016/191 to round to the nearest thousand dollars.

Booklet 5D
Condensed interim statements of comprehensive income
For the half-year ended 31 December 2024
(continued)

Condensed interim statements of comprehensive income

	Future of Food ETF		Future of Payments ETF		Global Uranium ETF	
	31 December 2024	31 December 2023	31 December 2024	31 December 2023	31 December 2024	31 December 2023
	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$'000	\$'000
Investment income						
Interest income	65	17	191	17	9	4
Dividend and distribution income	15,869	16,423	8,159	8,202	(17)	322
Net gains/(losses) on financial instruments at fair value through profit or loss	170,049	(53,874)	969,720	299,735	(12,725)	18,456
Net foreign exchange gains/(losses)	265	(556)	642	(7,654)	(3)	4
Other operating income	1,251	-	394	1,101	22	22
Total net investment income/(loss)	187,499	(37,990)	979,106	301,401	(12,714)	18,808
Expenses						
Management fees	7,646	6,868	11,372	8,364	489	209
Transaction costs	1,541	181	503	1,088	14	12
Interest expenses	56	29	33	564	5	1
Other operating expenses	625	142	660	623	25	5
Total operating expenses	9,868	7,220	12,568	10,639	533	227
Profit/(loss) for the half-year	177,631	(45,210)	966,538	290,762	(13,247)	18,581
Other comprehensive income	-	-	-	-	-	-
Total comprehensive income/(loss) for the half-year	177,631	(45,210)	966,538	290,762	(13,247)	18,581

The above condensed interim statements of comprehensive income should be read in conjunction with the accompanying notes.

¹ Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2016/191 to round to the nearest thousand dollars.

Booklet 5D
Condensed interim statements of comprehensive income
For the half-year ended 31 December 2024
(continued)

Condensed interim statements of comprehensive income	Online Retail and E-commerce ETF		Solar ETF		Video Games and Esports ETF	
	31 December 2024	31 December 2023	31 December 2024	31 December 2023	31 December 2024	31 December 2023
	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹
Investment income						
Interest income	169	-	223	20	358	445
Dividend and distribution income	1,097	1,381	23,494	16,628	14,250	6,746
Net gains/(losses) on financial instruments at fair value through profit or loss	482,503	91,287	(261,114)	(983,247)	1,243,673	(72,481)
Net foreign exchange gains/(losses)	21	28	865	835	(2,949)	204
Other operating income	1,196	-	1,191	-	1,165	-
Total net investment income/(loss)	484,986	92,696	(235,341)	(965,764)	1,256,497	(65,086)
Expenses						
Management fees	7,145	3,968	11,114	11,824	8,412	5,638
Transaction costs	1,080	257	2,530	685	1,128	289
Interest expenses	10	14	95	43	160	26
Other operating expenses	711	70	880	413	1,443	582
Total operating expenses	8,946	4,309	14,619	12,965	11,143	6,535
Profit/(loss) for the half-year	476,040	88,387	(249,960)	(978,729)	1,245,354	(71,621)
Other comprehensive income	-	-	-	-	-	-
Total comprehensive income/(loss) for the half-year	476,040	88,387	(249,960)	(978,729)	1,245,354	(71,621)

The above condensed interim statements of comprehensive income should be read in conjunction with the accompanying notes.

¹ Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2016/191 to round to the nearest thousand dollars.

Booklet 5D
Condensed interim statements of financial position
As at 31 December 2024

Condensed interim statements of financial position

	Notes	Crypto Innovators ETF		Digital Health and Telemedicine ETF		Electric Vehicles and Future Mobility ETF	
		31 December 2024	30 June 2024	31 December 2024	30 June 2024	31 December 2024	30 June 2024
		\$'000	\$'000	\$ ¹	\$ ¹	\$'000	\$'000
Assets							
Cash and cash equivalents		439	66	-	7,165	-	56
Financial assets at fair value through profit or loss	5	192,974	140,542	1,604,829	1,368,728	12,119	11,914
Other receivables		99	21	17,788	214	49	33
Total assets		193,512	140,629	1,622,617	1,376,107	12,168	12,003
Liabilities							
Bank overdraft		-	-	12,138	-	3	-
Due to brokers - payable for securities purchased		91	-	-	-	-	-
Distributions payable	4	-	-	-	-	-	191
Other payables		125	75	962	733	9	8
Total liabilities (excluding net assets attributable to unitholders)		216	75	13,100	733	12	199
Net assets attributable to unitholders - equity	3	193,296	140,554	1,609,517	1,375,374	12,156	11,804

The above condensed interim statements of financial position should be read in conjunction with the accompanying notes.

¹ Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2016/191 to round to the nearest thousand dollars.

Booklet 5D
Condensed interim statements of financial position
As at 31 December 2024
(continued)

Condensed interim statements of financial position

	Notes	Future of Food ETF		Future of Payments ETF		Global Uranium ETF	
		31 December 2024	30 June 2024	31 December 2024	30 June 2024	31 December 2024	30 June 2024
		\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$'000	\$'000
Assets							
Cash and cash equivalents		7,580	6,058	2,910	15,357	41	-
Financial assets at fair value through profit or loss	5	2,271,614	2,113,861	3,087,571	3,319,642	150,727	133,617
Due from brokers - receivable for securities sold		-	-	-	-	867	-
Other receivables		5,053	3,389	506	401	20	1,308
Total assets		2,284,247	2,123,308	3,090,987	3,335,400	151,655	134,925
Liabilities							
Bank overdraft		-	-	-	-	-	925
Distributions payable	4	-	18,312	-	-	767	2,657
Other payables		1,655	1,349	1,827	1,737	97	77
Total liabilities (excluding net assets attributable to unitholders)		1,655	19,661	1,827	1,737	864	3,659
Net assets attributable to unitholders - equity	3	2,282,592	2,103,647	3,089,160	3,333,663	150,791	131,266

The above condensed interim statements of financial position should be read in conjunction with the accompanying notes.

¹ Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2016/191 to round to the nearest thousand dollars.

Booklet 5D
Condensed interim statements of financial position
As at 31 December 2024
(continued)

Condensed interim statements of financial position		Online Retail and E-commerce ETF		Solar ETF		Video Games and Esports ETF	
		31 December 2024	30 June 2024	31 December 2024	30 June 2024	31 December 2024	30 June 2024
	Notes	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹
Assets							
Cash and cash equivalents		5,315	2,154	579,848	10,971	15,115	8,153
Financial assets at fair value through profit or loss	5	3,258,068	1,374,903	1,674,695	3,274,750	4,470,743	2,075,285
Due from brokers - receivables for securities sold		-	-	106,159	70	-	-
Other receivables		437	2,110	3,277	6,950	2,355	603
Total assets		3,263,820	1,379,167	2,363,979	3,292,741	4,488,213	2,084,041
Liabilities							
Financial liabilities at fair value through profit or loss	5	-	-	257	-	-	-
Distributions payable	4	-	-	-	-	-	7,981
Redemption payable		-	-	682,485	-	-	-
Other payables		1,942	719	1,886	1,927	2,766	1,299
Total liabilities (excluding net assets attributable to unitholders)		1,942	719	684,628	1,927	2,766	9,280
Net assets attributable to unitholders - equity	3	3,261,878	1,378,448	1,679,351	3,290,814	4,485,447	2,074,761

The above condensed interim statements of financial position should be read in conjunction with the accompanying notes.

¹ Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2016/191 to round to the nearest thousand dollars.

Booklet 5D
Condensed interim statements of changes in equity
For the half-year ended 31 December 2024

Condensed interim statements of changes in equity		Crypto Innovators ETF		Digital Health and Telemedicine ETF		Electric Vehicles and Future Mobility ETF	
		31 December 2024 \$'000	31 December 2023 '000	31 December 2024 \$ ¹	31 December 2023 \$ ¹	31 December 2024 \$'000	31 December 2023 '000
	Notes						
Total equity at the beginning of the half-year	3	140,554	76,890	1,375,374	1,720,094	11,804	14,189
Comprehensive income for the half-year							
Profit/(loss) for the half-year		46,558	35,171	234,143	(198,048)	1,095	(563)
Other comprehensive income		-	-	-	-	-	-
Total comprehensive income/(loss) for the half-year		46,558	35,171	234,143	(198,048)	1,095	(563)
Transactions with unitholders							
Creations	3	24,867	13,103	-	-	-	920
Redemptions	3	(18,683)	(5,983)	-	-	(778)	(954)
Units issued upon reinvestment of distributions	3	-	-	-	-	35	26
Total transactions with unitholders		6,184	7,120	-	-	(743)	(8)
Total equity at the end of the half-year	3	193,296	119,181	1,609,517	1,522,046	12,156	13,618

The above condensed interim statements of changes in equity should be read in conjunction with the accompanying notes.

¹ Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2016/191 to round to the nearest thousand dollars.

Booklet 5D
Condensed interim statements of changes in equity
For the half-year ended 31 December 2024
(continued)

		Future of Food ETF		Future of Payments ETF		Global Uranium ETF	
		31 December 2024	31 December 2023	31 December 2024	31 December 2023	31 December 2024	31 December 2023
	Notes	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$'000	\$'000
Total equity at the beginning of the half-year	3	2,103,647	2,107,201	3,333,663	4,841,265	131,266	35,081
Comprehensive income for the half-year							
Profit/(loss) for the half-year		177,631	(45,210)	966,538	290,762	(13,247)	18,581
Other comprehensive income		-	-	-	-	-	-
Total comprehensive income/(loss) for the half-year		177,631	(45,210)	966,538	290,762	(13,247)	18,581
Transactions with unitholders							
Creations	3	-	-	-	-	35,120	35,860
Redemptions	3	-	-	(1,211,041)	(3,388,608)	(1,677)	-
Units issued upon reinvestment of distributions	3	1,314	748	-	-	96	-
Distributions to unitholders	3,4	-	(8,750)	-	-	(767)	(107)
Total transactions with unitholders		1,314	(8,002)	(1,211,041)	(3,388,608)	32,772	35,753
Total equity at the end of the half-year	3	2,282,592	2,053,989	3,089,160	1,743,419	150,791	89,415

The above condensed interim statements of changes in equity should be read in conjunction with the accompanying notes.

¹ Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2016/191 to round to the nearest thousand dollars.

Booklet 5D
Condensed interim statements of changes in equity
For the half-year ended 31 December 2024
(continued)

Condensed interim statements of changes in equity	Notes	Online Retail and E-commerce ETF		Solar ETF		Video Games and Esports ETF	
		31 December 2024	31 December 2023	31 December 2024	31 December 2023	31 December 2024	31 December 2023
		\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹
Total equity at the beginning of the half-year	3	1,378,448	1,133,734	3,290,814	4,271,806	2,074,761	2,039,890
Comprehensive income for the half-year							
Profit/(loss) for the half-year		476,040	88,387	(249,960)	(978,729)	1,245,354	(71,621)
Other comprehensive income		-	-	-	-	-	-
Total comprehensive income/(loss) for the half-year		476,040	88,387	(249,960)	(978,729)	1,245,354	(71,621)
Transactions with unitholders							
Creations	3	1,407,390	-	-	-	1,164,522	-
Redemptions	3	-	-	(1,361,503)	-	-	-
Units issued upon reinvestment of distributions	3	-	-	-	-	810	894
Distributions to unitholders	3,4	-	-	-	(7,817)	-	-
Total transactions with unitholders		1,407,390	-	(1,361,503)	(7,817)	1,165,332	894
Total equity at the end of the half-year	3	3,261,878	1,222,121	1,679,351	3,285,260	4,485,447	1,969,163

The above condensed interim statements of changes in equity should be read in conjunction with the accompanying notes.

¹ Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2016/191 to round to the nearest thousand dollars.

Booklet 5D
Condensed interim statements of cash flows
For the half-year ended 31 December 2024

Condensed interim statements of cash flows

	Crypto Innovators ETF		Digital Health and Telemedicine ETF		Electric Vehicles and Future Mobility ETF	
	31 December 2024	31 December 2023	31 December 2024	31 December 2023	31 December 2024	31 December 2023
	\$'000	\$'000	\$¹	\$ ¹	\$'000	\$'000
Cash flows from operating activities						
Proceeds from sale of financial instruments at fair value through profit or loss	52,144	21,821	262,571	129,002	2,284	1,964
Payments for purchase of financial instruments at fair value through profit or loss	(58,042)	(29,133)	(265,488)	(125,698)	(1,409)	(1,825)
Dividends and distributions received	133	71	721	1,627	44	67
Interest income received	5	1	23	15	-	-
Other operating income received	13	5	-	55	1	-
Management fees paid	(484)	(255)	(4,785)	(5,196)	(38)	(46)
Interest expenses paid	(1)	-	(1)	-	-	-
Transaction costs paid	(17)	(9)	(542)	(196)	(2)	(2)
Other operating expenses paid	(2)	(1)	(359)	(899)	(2)	(16)
Net cash inflow/(outflow) from operating activities	(6,251)	(7,500)	(7,860)	(1,290)	878	142
Cash flows from financing activities						
Proceeds from creations by unitholders	24,867	13,103	-	-	-	920
Payments for redemptions by unitholders	(18,683)	(5,487)	-	-	(778)	(954)
Distributions paid	-	-	-	-	(157)	(144)
Net cash inflow/(outflow) from financing activities	6,184	7,616	-	-	(935)	(178)
Net increase/(decrease) in cash and cash equivalents	(67)	116	(7,860)	(1,290)	(57)	(36)
Cash and cash equivalents at the beginning of the half-year	66	53	7,165	4,462	56	26
Effects of foreign currency exchange rate changes on cash and cash equivalents	440	-	(11,443)	(46)	(2)	(1)
Cash and cash equivalents at the end of the half-year	439	169	(12,138)	3,126	(3)	(11)
Non-cash financing activities						
Units issued upon reinvestment of distributions	-	-	-	-	35	26

The above condensed interim statements of cash flows should be read in conjunction with the accompanying notes.

¹ Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2016/191 to round to the nearest thousand dollars.

Booklet 5D
Condensed interim statements of cash flows
For the half-year ended 31 December 2024
(continued)

Condensed interim statements of cash flows

	Future of Food ETF		Future of Payments ETF		Global Uranium ETF	
	31 December 2024	31 December 2023	31 December 2024	31 December 2023	31 December 2024	31 December 2023
	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$'000	\$'000
Cash flows from operating activities						
Proceeds from sale of financial instruments at fair value through profit or loss	167,634	309,135	1,510,247	3,652,085	12,728	2,723
Payments for purchase of financial instruments at fair value through profit or loss	(162,761)	(304,751)	(307,814)	(271,664)	(43,474)	(39,188)
Dividends and distributions received	14,202	16,784	8,159	8,202	1,272	322
Interest income received	64	11	194	22	9	3
Other operating income received	1,251	60	394	1,419	22	16
Management fees paid	(7,405)	(6,932)	(11,282)	(9,531)	(466)	(180)
Interest expenses paid	(56)	-	(33)	-	(5)	-
Transaction costs paid	(1,541)	(181)	(503)	(1,088)	(14)	(12)
Other operating expenses paid	(555)	(502)	(768)	(1,187)	(29)	(6)
Net cash inflow/(outflow) from operating activities	10,833	13,624	1,198,594	3,378,258	(29,957)	(36,322)
Cash flows from financing activities						
Proceeds from creations by unitholders	-	-	-	-	35,120	36,466
Payments for redemptions by unitholders	-	-	(1,211,041)	(3,388,608)	(1,677)	-
Distributions paid	(16,998)	(13,456)	-	-	(2,561)	(21)
Net cash inflow/(outflow) from financing activities	(16,998)	(13,456)	(1,211,041)	(3,388,608)	30,882	36,445
Net increase/(decrease) in cash and cash equivalents	(6,165)	168	(12,447)	(10,350)	925	123
Cash and cash equivalents at the beginning of the half-year	6,059	5,778	15,357	10,555	(925)	34
Effects of foreign currency exchange rate changes on cash and cash equivalents	7,686	(67)	-	3	41	-
Cash and cash equivalents at the end of the half-year	7,580	5,879	2,910	208	41	157
Non-cash financing activities						
Units issued upon reinvestment of distributions	1,314	748	-	-	96	-

The above condensed interim statements of cash flows should be read in conjunction with the accompanying notes.

¹ Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2016/191 to round to the nearest thousand dollars.

Booklet 5D
Condensed interim statements of cash flows
For the half-year ended 31 December 2024
(continued)

Condensed interim statements of cash flows	Online Retail and E-commerce ETF		Solar ETF		Video Games and Esports ETF	
	31 December 2024	31 December 2023	31 December 2024	31 December 2023	31 December 2024	31 December 2023
	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹
Cash flows from operating activities						
Proceeds from sale of financial instruments at fair value through profit or loss	189,485	138,578	1,570,179	532,969	792,226	237,088
Payments for purchase of financial instruments at fair value through profit or loss	(1,595,443)	(135,698)	(916,259)	(536,723)	(1,962,088)	(233,192)
Dividends and distributions received	2,908	617	27,381	20,061	12,761	5,879
Interest income received	165	(2)	54	18	283	664
Other operating income received	1,196	1	1,191	203	1,165	272
Management fees paid	(5,922)	(3,929)	(11,132)	(12,482)	(7,074)	(6,451)
Interest expenses paid	(10)	-	(95)	-	(160)	-
Transaction costs paid	(1,080)	(257)	(2,530)	(685)	(1,128)	(289)
Other operating expenses paid	(845)	(84)	(948)	(456)	(1,502)	(408)
Net cash inflow/(outflow) from operating activities	(1,409,546)	(774)	667,841	2,905	(1,165,517)	3,563
Cash flows from financing activities						
Proceeds from creations by unitholders	1,407,390	-	-	-	1,164,522	-
Payments for redemptions by unitholders	-	-	(679,018)	-	-	(1,854,332)
Distributions paid	-	-	-	-	(7,171)	(8,280)
Net cash inflow/(outflow) from financing activities	1,407,390	-	(679,018)	-	1,157,351	(1,862,612)
Net increase/(decrease) in cash and cash equivalents	(2,156)	(774)	(11,177)	2,905	(8,166)	(1,859,049)
Cash and cash equivalents at the beginning of the half-year	2,154	1,671	10,971	2,124	8,153	1,866,725
Effects of foreign currency exchange rate changes on cash and cash equivalents	5,317	(14)	580,054	(19)	15,128	(178)
Cash and cash equivalents at the end of the half-year	5,315	883	579,848	5,010	15,115	7,498
Non-cash financing activities						
Units issued upon reinvestment of distributions	-	-	-	-	810	894

The above condensed interim statements of cash flows should be read in conjunction with the accompanying notes.

¹ Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2016/191 to round to the nearest thousand dollars.

Contents of the notes to the condensed interim financial statements

	Page
1 General information	19
2 Summary of material accounting policies	19
3 Net assets attributable to unitholders	22
4 Distributions to unitholders	24
5 Financial assets at fair value through profit or loss	25
6 Fair value measurements	26
7 Events occurring after the reporting period	31

1 General information

These condensed interim financial statements cover the following managed investment funds (the "Funds"). The Funds are registered managed investment schemes under the *Corporations Act 2001*. The Responsible Entity cannot issue or redeem any units from the 80th anniversary of the day before the day the Funds commenced if that issue or redemption would cause a contravention of the rule against perpetuities or any other rule of law or equity. The Funds may be terminated in accordance with the provisions of their Constitutions. The Funds are domiciled in Australia.

Abbreviated Fund name	Registered date	Commenced date	Financial reporting period
Crypto Innovators ETF	27 May 2021	2 November 2021	1 July 2024 to 31 December 2024
Digital Health and Telemedicine ETF	26 October 2021	28 March 2022	1 July 2024 to 31 December 2024
Electric Vehicles and Future Mobility ETF	26 October 2021	13 December 2021	1 July 2024 to 31 December 2024
Future of Food ETF	6 January 2022	31 May 2022	1 July 2024 to 31 December 2024
Future of Payments ETF	26 October 2021	13 December 2021	1 July 2024 to 31 December 2024
Global Uranium ETF	6 January 2022	8 June 2022	1 July 2024 to 31 December 2024
Online Retail and E-commerce ETF	26 October 2021	14 February 2022	1 July 2024 to 31 December 2024
Solar ETF	6 January 2022	8 June 2022	1 July 2024 to 31 December 2024
Video Games and Esports ETF	26 October 2021	7 February 2022	1 July 2024 to 31 December 2024

The Responsible Entity of the Funds is Betashares Capital Ltd (the "Responsible Entity"). The Responsible Entity's registered office is Level 46, 180 George Street, Sydney, NSW 2000.

The condensed interim financial statements were authorised for issue by the directors of the Responsible Entity on 7 March 2025. The directors of the Responsible Entity have the power to amend and reissue the condensed interim financial statements.

2 Summary of material accounting policies

The principal accounting policies applied in the preparation of these condensed interim financial statements are set out below. These policies have been consistently applied to all periods presented unless otherwise stated.

(a) Basis of preparation

These condensed interim financial statements are general purpose financial statements prepared in accordance with the *Corporations Act 2001* and AASB 134 *Interim Financial Reporting*. Compliance with AASB 134 ensures compliance with International Financial Reporting Standard IAS 34 *Interim Financial Reporting*.

The condensed interim financial statements do not include all the notes of the type normally included in an annual financial report. Accordingly, these condensed interim financial statements are to be read in conjunction with the annual report for the year ended 30 June 2024 and any public announcements made during the interim reporting period in accordance with the continuous disclosure requirements of the *Corporations Act 2001*.

2 Summary of material accounting policies (continued)

(a) Basis of preparation (continued)

The condensed interim financial statements of Betashares Online Retail and E-commerce ETF, Betashares Digital Health and Telemedicine ETF, Betashares Future of Payments ETF, Betashares Solar ETF and Betashares Future of Food ETF were prepared on a basis other than going concern as the Funds have subsequently wound up on 13 February 2025. In preparing the condensed interim financial statements on an alternate basis, the Responsible Entity continued to apply the requirements of Australian Accounting Standards taking into account that the Funds are not expected to continue as going concern in the foreseeable future. The change in the basis of preparation has resulted in no impact on the classification and measurement of the assets and liabilities of the Funds. No additional provisions have been recognised in relation to the costs expected to be incurred in winding up the Funds as at 31 December 2024.

The Funds operated solely in one segment which is the business of investment management within Australia.

The condensed interim financial statements are prepared on the basis of fair value measurement of assets and liabilities except where otherwise stated.

The statements of financial position are presented on a liquidity basis. Assets and liabilities are presented in decreasing order of liquidity and are not distinguished between current and non-current. All balances are expected to be recovered or settled within twelve months, except for investments in financial assets and liabilities at fair value through profit or loss and net assets attributable to unitholders.

Use of estimates and judgement

Management makes estimates and assumptions that affect the reported amounts in the condensed interim financial statements. These estimates and assumptions are continually evaluated and based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Actual results may differ from these estimates.

For the majority of the Funds' financial instruments, quoted market prices are readily available. However, certain financial instruments are fair valued using valuation techniques. Where valuation techniques (for example, pricing models) are used to determine fair values, they are validated and regularly reviewed by experienced personnel of the Responsible Entity, independent of the area that created them.

Models use observable data, to the extent practicable. However, areas such as credit risk (both own and counterparty), volatilities and correlations require management to make estimates. Changes in assumptions about these factors could affect the reported fair value of financial instruments.

For certain other financial instruments, including amounts due from/to brokers and payables, the carrying amounts approximate fair value due to the short-term nature of these financial instruments.

2 Summary of material accounting policies (continued)

(a) Basis of preparation (continued)

Functional currency and presentation

The condensed interim financial statements are presented in Australian dollars, which is the Funds' functional currency.

(b) Australian accounting standards and interpretations

There are no new accounting standards, interpretations or amendments to existing standards that are effective for the period beginning 1 July 2024 that had material impact on the Funds.

(c) Rounding of amounts

The Funds are an entity of the kind referred to in *ASIC Corporations (Rounding in Financial/Directors' Reports) Instrument 2016/191*, relating to the "rounding off" of amounts in the financial statements. Amounts in the financial statements have been rounded off to the nearest thousand dollars, unless otherwise indicated.

(d) Cash held on collateral

Cash held on collateral includes margin accounts. Margin accounts are cash held to cover derivative contracts deposits. These amounts are held by the relevant derivatives counterparties as securities. If losses are realised, the cash balances maybe set off against these losses and if profits are realised on the close out of derivative contracts, the money is returned to the Funds.

3 Net assets attributable to unitholders

Units are normally redeemable by unitholders being Authorised Participants at the unitholders' option, however, creations and redemptions may be suspended by the Responsible Entity if it is in the best interests of the unitholders. The units can be put back to the Funds at any time for cash, which is equal to a proportionate share of the Funds' net asset value attributable to the unitholders.

Under AASB 132 *Financial Instruments: Presentation*, puttable financial instruments meet the definition of a financial liability to be classified as equity where certain strict criteria are met. The Funds shall classify a financial instrument as an equity instrument from the date when the instrument has all the features and meets the conditions.

Movements in the number of units and net assets attributable to unitholders during the half-year were as follows:

	Crypto Innovators ETF				Digital Health and Telemedicine ETF			
	31 December 2024	31 December 2023	31 December 2024	31 December 2023	31 December 2024	31 December 2023	31 December 2024	31 December 2023
	Units '000	Units '000	\$'000	\$'000	Units ¹	Units ¹	\$ ¹	\$ ¹
Net assets attributable to unitholders								
Opening balance	27,400	24,300	140,554	76,890	160,000	160,000	1,375,374	1,720,094
Creations	3,700	4,000	24,867	13,103	-	-	-	-
Redemptions	(3,000)	(1,800)	(18,683)	(5,983)	-	-	-	-
Profit/(loss) for the half-year	-	-	46,558	35,171	-	-	234,143	(198,048)
Closing balance	28,100	26,500	193,296	119,181	160,000	160,000	1,609,517	1,522,046

	Electric Vehicles and Future Mobility ETF				Future of Food ETF			
	31 December 2024	31 December 2023	31 December 2024	31 December 2023	31 December 2024	31 December 2023	31 December 2024	31 December 2023
	Units '000	Units '000	\$'000	\$'000	Units ¹	Units ¹	\$ ¹	\$ ¹
Net assets attributable to unitholders								
Opening balance	1,473	1,521	11,804	14,189	200,131	200,000	2,103,647	2,107,201
Creations	-	100	-	920	-	-	-	-
Redemptions	(100)	(100)	(778)	(954)	-	-	-	-
Units issued upon reinvestment of distributions	5	2	35	26	125	71	1,314	748
Distributions to unitholders	-	-	-	-	-	-	-	(8,750)
Profit/(loss) for the half-year	-	-	1,095	(563)	-	-	177,631	(45,210)
Closing balance	1,378	1,523	12,156	13,618	200,256	200,071	2,282,592	2,053,989

¹ Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2016/191 to round to the nearest thousand dollars.

3 Net assets attributable to unitholders (continued)

	Future of Payments ETF				Global Uranium ETF			
	31 December 2024 Units ¹	31 December 2023 Units ¹	31 December 2024 \$ ¹	31 December 2023 \$ ¹	31 December 2024 Units '000	31 December 2023 Units '000	31 December 2024 \$'000	31 December 2023 \$'000
Net assets attributable to unitholders								
Opening balance	320,000	520,000	3,333,663	4,841,265	14,500	5,800	131,266	35,081
Creations	-	-	-	-	4,200	4,400	35,120	35,860
Redemptions	(100,000)	(350,000)	(1,211,041)	(3,388,608)	(200)	-	(1,677)	-
Units issued upon reinvestment of distributions	-	-	-	-	11	-	96	-
Distributions to unitholders	-	-	-	-	-	-	(767)	(107)
Profit/(loss) for the half-year	-	-	966,538	290,762	-	-	(13,247)	18,581
Closing balance	220,000	170,000	3,089,160	1,743,419	18,511	10,200	150,791	89,415

	Online Retail and E-commerce ETF				Solar ETF			
	31 December 2024 Units ¹	31 December 2023 Units ¹	31 December 2024 \$ ¹	31 December 2023 \$ ¹	31 December 2024 Units ¹	31 December 2023 Units ¹	31 December 2024 \$ ¹	31 December 2023 \$ ¹
Net assets attributable to unitholders								
Opening balance	115,000	115,000	1,378,448	1,133,734	450,041	350,000	3,290,814	4,271,806
Creations	100,000	-	1,407,390	-	-	-	-	-
Redemptions	-	-	-	-	(200,000)	-	(1,361,503)	-
Distributions to unitholders	-	-	-	-	-	-	-	(7,817)
Profit/(loss) for the half-year	-	-	476,040	88,387	-	-	(249,960)	(978,729)
Closing balance	215,000	115,000	3,261,878	1,222,121	250,041	350,000	1,679,351	3,285,260

	Video Games and Esports ETF			
	31 December 2024 Units ¹	31 December 2023 Units ¹	31 December 2024 \$ ¹	31 December 2023 \$ ¹
Net assets attributable to unitholders				
Opening balance	210,105	210,013	2,074,761	2,039,890
Creations	100,000	-	1,164,522	-
Units issued upon reinvestment of distributions	82	92	810	894
Profit/(loss) for the half-year	-	-	1,245,354	(71,621)
Closing balance	310,187	210,105	4,485,447	1,969,163

¹ Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2016/191 to round to the nearest thousand dollars.

3 Net assets attributable to unitholders (continued)

Capital risk

The Funds consider their net assets attributable to unitholders as equity. The amount of net assets attributable to unitholders can change significantly on a daily basis as the Funds are subject to daily creations and redemptions at the discretion of eligible unitholders.

Under the terms of the Funds' Constitutions, the Responsible Entity has the discretion to reject a creation for units and to defer or adjust a redemption of units if the exercise of such discretion is in the best interests of unitholders.

4 Distributions to unitholders

Distributions are payable as set out in the Funds' Product Disclosure Statement and/or Funds' Constitution. Such distributions are recognised as payable when they are determined by the Responsible Entity.

The distribution amounts and cents per unit (CPU) for the half-year were as follows:

	Future of Food ETF				Global Uranium ETF			
	31 December	31 December	31 December	31 December	31 December	31 December	31 December	31 December
	2024	2024	2023	2023	2024	2024	2023	2023
	\$ ¹	CPU	\$ ¹	CPU	\$'000	CPU	\$'000	CPU
Distributions payable - December	-	-	8,750	4.37	767	4.15	107	1.05
Total distributions	-	-	8,750	4.37	767	4.15	107	1.05

	Solar ETF			
	31 December	31 December	31 December	31 December
	2024	2024	2023	2023
	\$ ¹	CPU	\$ ¹	CPU
Distributions payable - December	-	-	7,817	2.23
Total distributions	-	-	7,817	2.23

¹ Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2016/191 to round to the nearest thousand dollars.

The distribution information shown above refers to distributions paid by the relevant Fund for the period. Under the AMIT tax rules, a Fund may distribute cash that is different to the taxable income attributed by the Fund to unitholders.

4 Distributions to unitholders (continued)

All Funds are half-year distribution funds. Betashares Crypto Innovators ETF, Betashares Electric Vehicles and Future Mobility ETF and Betashares Video Games and Esports ETF had nil distributions for the half-year ended 31 December 2024.

Betashares Digital Health and Telemedicine ETF, Betashares Future of Food ETF, Betashares Future of Payments ETF, Betashares Online Retail and E-commerce ETF and Betashares Solar ETF commenced a wind up process on 17 January 2025. As the final distribution was paid on 13 February 2025, post the half-year end, these funds did not distribute in December 2024.

During the half-year, some distributions were satisfied by the issue of units (reinvestment). See Note 3.

5 Financial assets at fair value through profit or loss

The Funds measure and recognise the following assets and liabilities at fair value on a recurring basis:

	Crypto Innovators ETF		Digital Health and Telemedicine ETF		Electric Vehicles and Future Mobility ETF	
	31 December	30 June	31 December	30 June	31 December	30 June
	2024	2024	2024	2024	2024	2024
	\$'000	\$'000	\$¹	\$ ¹	\$'000	\$'000
Financial assets at fair value through profit or loss						
Listed equities	192,974	140,542	1,604,829	1,368,728	12,119	11,914
Total financial assets at fair value through profit or loss	192,974	140,542	1,604,829	1,368,728	12,119	11,914
	Future of Food ETF		Future of Payments ETF		Global Uranium ETF	
	31 December	30 June	31 December	30 June	31 December	30 June
	2024	2024	2024	2024	2024	2024
	\$¹	\$ ¹	\$¹	\$ ¹	\$'000	\$'000
Financial assets at fair value through profit or loss						
Listed equities	2,271,614	2,113,861	3,087,571	3,319,642	132,634	118,544
Listed unit trusts	-	-	-	-	18,093	15,073
Total financial assets at fair value through profit or loss	2,271,614	2,113,861	3,087,571	3,319,642	150,727	133,617

¹ Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2016/191 to round to the nearest thousand dollars.

5 Financial assets at fair value through profit or loss (continued)

	Online Retail and E-commerce ETF		Solar ETF		Video Games and Esports ETF	
	31 December 2024	30 June 2024	31 December 2024	30 June 2024	31 December 2024	30 June 2024
	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹
Financial assets at fair value through profit or loss						
Listed equities	3,258,068	1,374,903	1,558,561	3,038,916	4,470,743	2,075,285
Listed unit trusts	-	-	116,134	235,834	-	-
Total financial assets at fair value through profit or loss	3,258,068	1,374,903	1,674,695	3,274,750	4,470,743	2,075,285
Financial liabilities at fair value through profit or loss						
Forward foreign currency contracts	-	-	257	-	-	-
Total financial liabilities at fair value through profit or loss	-	-	257	-	-	-

¹ Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2016/191 to round to the nearest thousand dollars.

An overview of the fair value measurements relating to financial instruments at fair value through profit or loss is included in Note 6 to the financial statements.

6 Fair value measurements

AASB 13 *Fair Value Measurement* requires disclosure of fair value measurements by level of the following fair value measurement hierarchy:

- Quoted prices (unadjusted) in active markets for identical assets or liabilities (Level 1);
- Inputs other than quoted prices included within level 1 that are observable for the assets or liabilities, either directly or indirectly (Level 2); and
- Inputs for the assets or liabilities that are not based on observable market data (unobservable inputs) (Level 3).

Fair value estimation

The carrying amounts of the Funds' assets and liabilities at the end of each reporting period approximate their fair values.

Financial assets and liabilities at fair value through profit or loss are measured initially at fair value excluding any transaction costs that are directly attributable to the acquisition or issue of the financial assets or financial liabilities. Transaction costs on financial assets and financial liabilities at fair value through profit or loss are expensed immediately. Subsequent to initial recognition, all instruments at fair value through profit or loss are measured at fair value with changes in their fair value recognised in condensed interim statements of comprehensive income.

6 Fair value measurements (continued)

Fair value estimation (continued)

(i) Fair value in an active market (Level 1)

The fair value of financial assets and liabilities traded in active markets is based on their quoted market prices at the end of the reporting period without any deduction for estimated future selling costs.

For the majority of their investments, the Funds rely on information provided by independent pricing services for the valuation of their investments.

The quoted market price used for financial assets and liabilities is the last traded price. Where the last traded price does not fall within the bid-ask spread, an assessment is performed by management to determine the appropriate valuation price to use that is most representative of fair value.

A financial instrument is regarded as quoted in an active market if quoted prices are readily and regularly available from an exchange, dealer, broker, industry group, pricing service, or regulatory agency, and those prices represent actual and regularly occurring market transactions on an arm's length basis.

(ii) Fair value in an inactive or unquoted market (Level 2 and Level 3)

The fair value of financial assets and liabilities that are not traded in an active market is determined using valuation techniques. These include the use of recent arm's length market transactions, reference to the current fair value of a substantially similar other instrument, discounted cash flow techniques, option pricing models or any other valuation technique that provides a reliable estimate of prices obtained in actual market transactions.

Where discounted cash flow techniques are used, estimated future cash flows are based on management's best estimates and the discount rate used is a market rate at the end of the reporting period applicable for an instrument with similar terms and conditions.

For other pricing models, inputs are based on market data at the end of the reporting period. Fair values for unquoted equity investments are estimated, if possible, using applicable price/earnings ratios for similar listed companies adjusted to reflect the specific circumstances of the issuer.

The fair value of financial liabilities for disclosure purposes is estimated by discounting the future contractual cash flows at the current market interest rate that is available to the Funds for similar financial instruments.

6 Fair value measurements (continued)

Fair value estimation (continued)

(iii) *Recognised fair value measurements*

The tables below set out the Funds' financial assets and liabilities (by class) measured at fair value according to the fair value hierarchy:

Crypto Innovators ETF								
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
	31 December	31 December	31 December	31 December	30 June	30 June	30 June	30 June
	2024	2024	2024	2024	2024	2024	2024	2024
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Financial assets								
Financial assets at fair value through profit or loss:								
Listed equities	192,974	-	-	192,974	140,542	-	-	140,542
Total	192,974	-	-	192,974	140,542	-	-	140,542

Digital Health and Telemedicine ETF								
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
	31 December	31 December	31 December	31 December	30 June	30 June	30 June	30 June
	2024	2024	2024	2024	2024	2024	2024	2024
	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹
Financial assets								
Financial assets at fair value through profit or loss:								
Listed equities	1,604,829	-	-	1,604,829	1,368,728	-	-	1,368,728
Total	1,604,829	-	-	1,604,829	1,368,728	-	-	1,368,728

Electric Vehicles and Future Mobility ETF								
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
	31 December	31 December	31 December	31 December	30 June	30 June	30 June	30 June
	2024	2024	2024	2024	2024	2024	2024	2024
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Financial assets								
Financial assets at fair value through profit or loss:								
Listed equities	12,119	-	-	12,119	11,914	-	-	11,914
Total	12,119	-	-	12,119	11,914	-	-	11,914

¹ Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2016/191 to round to the nearest thousand dollars.

6 Fair value measurements (continued)

Fair value estimation (continued)

(iii) *Recognised fair value measurements (continued)*

		Future of Food ETF							
		Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
		31 December	31 December	31 December	31 December	30 June	30 June	30 June	30 June
		2024	2024	2024	2024	2024	2024	2024	2024
		\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹
Financial assets									
Financial assets at fair value through profit or loss:									
	Listed equities	2,271,614	-	-	2,271,614	2,113,861	-	-	2,113,861
Total		2,271,614	-	-	2,271,614	2,113,861	-	-	2,113,861
		Future of Payments ETF							
		Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
		31 December	31 December	31 December	31 December	30 June	30 June	30 June	30 June
		2024	2024	2024	2024	2024	2024	2024	2024
		\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹
Financial assets									
Financial assets at fair value through profit or loss:									
	Listed equities	3,087,571	-	-	3,087,571	3,319,642	-	-	3,319,642
Total		3,087,571	-	-	3,087,571	3,319,642	-	-	3,319,642
		Global Uranium ETF							
		Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
		31 December	31 December	31 December	31 December	30 June	30 June	30 June	30 June
		2024	2024	2024	2024	2024	2024	2024	2024
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Financial assets									
Financial assets at fair value through profit or loss:									
	Listed equities	132,634	-	-	132,634	118,544	-	-	118,544
	Listed unit trusts	18,093	-	-	18,093	15,073	-	-	15,073
Total		150,727	-	-	150,727	133,617	-	-	133,617

¹ Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2016/191 to round to the nearest thousand dollars.

6 Fair value measurements (continued)

Fair value estimation (continued)

(iii) *Recognised fair value measurements (continued)*

		Online Retail and E-commerce ETF							
		Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
		31 December	31 December	31 December	31 December	30 June	30 June	30 June	30 June
		2024	2024	2024	2024	2024	2024	2024	2024
		\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹
Financial assets									
Financial assets at fair value through profit or loss:									
Listed equities									
	3,258,068	-	-	3,258,068	1,374,903	-	-	1,374,903	
Total	3,258,068	-	-	3,258,068	1,374,903	-	-	1,374,903	
		Solar ETF							
		Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
		31 December	31 December	31 December	31 December	30 June	30 June	30 June	30 June
		2024	2024	2024	2024	2024	2024	2024	2024
		\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹
Financial assets									
Financial assets at fair value through profit or loss:									
Listed equities									
	1,558,561	-	-	1,558,561	3,038,916	-	-	3,038,916	
Listed unit trusts									
	116,134	-	-	116,134	235,834	-	-	235,834	
Total	1,674,695	-	-	1,674,695	3,274,750	-	-	3,274,750	
Financial liabilities									
Financial liabilities at fair value through profit or loss:									
Forward foreign exchange contracts									
	-	257	-	257	-	-	-	-	-
	-	257	-	257	-	-	-	-	-

¹ Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2016/191 to round to the nearest thousand dollars.

6 Fair value measurements (continued)

Fair value estimation (continued)

(iii) *Recognised fair value measurements (continued)*

	Video Games and Esports ETF							
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
	31 December	31 December	31 December	31 December	30 June	30 June	30 June	30 June
	2024	2024	2024	2024	2024	2024	2024	2024
	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹	\$ ¹
Financial assets								
Financial assets at fair value through profit or loss:								
Listed equities	4,470,743	-	-	4,470,743	2,075,285	-	-	2,075,285
Total	4,470,743	-	-	4,470,743	2,075,285	-	-	2,075,285

¹ Rounded to the nearest whole dollar as the Fund does not meet the criteria set out in ASIC Instrument 2016/191 to round to the nearest thousand dollars.

(iv) *Transfer between levels*

There were no transfers between levels during the half-year ended 31 December 2024 and 31 December 2023.

(v) *Movement in level 3 instruments*

There were no investments classified as Level 3 within the Funds as at 31 December 2024 and 31 December 2023.

(vi) *Fair value of financial instruments not carried at fair value*

The carrying value of receivables and payables are assumed to approximate their fair values.

7 Events occurring after the reporting period

The winding up of Betashares Online Retail and E-commerce ETF, Betashares Digital Health and Telemedicine ETF, Betashares Future of Payments ETF, Betashares Solar ETF and Betashares Future of Food ETF was completed on 13 February 2025, when the final distribution and remaining capital was returned to investors.

7 Events occurring after the reporting period (continued)

Since the end of the reporting period the net asset value per unit of the below Funds has changed by more than 10% due to changes in the fair value of the investments held. These movements result from implementation of the investment objective as set out in the relevant Funds' Product Disclosure Statement.

Fund	Net asset value changed by:
Crypto Innovators ETF	(11.43)%
Global Uranium ETF	(13.89)%
Video Games and Esports ETF	10.83%

No other significant events have occurred since the end of the reporting period which would impact on the financial position of the Funds disclosed in the condensed interim statements of financial position as at 31 December 2024 or on the results and cash flows of the Funds for the period ended on that date.

Directors' declaration

Betashares Capital Ltd presents the Directors' Declaration in respect of the following Funds:

Betashares Crypto Innovators ETF
Betashares Digital Health and Telemedicine ETF
Betashares Electric Vehicles and Future Mobility ETF
Betashares Future of Food ETF
Betashares Future of Payments ETF
Betashares Global Uranium ETF
Betashares Online Retail and E-commerce ETF
Betashares Solar ETF
Betashares Video Games and Esports ETF

In the opinion of the directors of Betashares Capital Ltd, the Responsible Entity of the Funds:

- (a) the condensed interim financial statements and notes set out on pages 6 to 32 are in accordance with the *Corporations Act 2001*, including:
 - (i) complying with Australian Accounting Standards AASB 134 *Interim Financial Reporting* and the *Corporations Regulations 2001*; and
 - (ii) giving a true and fair view of the Funds' financial positions as at 31 December 2024 and of their performance for the half-year ended on that date.
- (b) there are reasonable grounds to believe that the Funds will be able to pay their debts as and when they become due and payable.
- (c) note 2(a) confirms that the condensed interim financial statements comply with International Financial Reporting Standards and Interpretations issued by the International Accounting Standards Board.

Signed in accordance with a resolution of the directors of Betashares Capital Ltd.



Alex
Director

Sydney
7 March 2025



Independent Auditor's Review Report

To the respective unitholders of the following Funds:

Betashares Crypto Innovators ETF

Betashares Digital Health and Telemedicine ETF

Betashares Electric Vehicles and future Mobility ETF

Betashares Future of Food ETF

Betashares Future of Payments ETF

Betashares Global Uranium ETF

Betashares Online Retail and E-commerce ETF

Betashares Solar ETF

Betashares Video Games and Esports ETF

For the purpose of this report, the term Fund and Funds denote the individual and distinct entity for which the financial information is prepared and upon which our review is performed. Each is to be read as a singular matter.

Conclusion

We have reviewed the accompanying **Condensed Interim Financial Report** of the Funds.

Based on our review, which is not an audit, we have not become aware of any matter that makes us believe that the Condensed Interim Financial Report of the Funds does not comply with the *Corporations Act 2001*, including:

- giving a true and fair view of the Funds' financial position as at 31 December 2024 and of their performance for the **Interim Period** ended on that date; and
- complying with *Australian Accounting Standard AASB 134 Interim Financial Reporting* and the *Corporations Regulations 2001*.

The **Condensed Interim Financial Report** comprise:

- Condensed interim statements of financial position as at 31 December 2024;
- Condensed interim statements of comprehensive income, Condensed interim statements of changes in equity and Condensed interim statements of cash flows for the Interim Period ended on that date;
- Notes 1 to 7 including selected explanatory notes; and
- The Directors' Declaration.

The **Interim Period** is the 6 months ended on 31 December 2024.

Basis for Conclusion

We conducted our review in accordance with ASRE 2410 *Review of a Financial Report Performed by the Independent Auditor of the Entity*. Our responsibilities are further described in the *Auditor's Responsibilities for the Review of the Financial Report* section of our report.

We are independent of the Funds and Betashares Capital

Limited, the Responsible Entity of the Funds, in accordance with the auditor independence requirements of the *Corporations Act 2001* and the ethical requirements of the *Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to our audits of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with these requirements.

Emphasis of matter – basis of preparation other than going concern

We draw your attention to Note 2 in the Condensed Interim Financial Report, which indicates that the Condensed Interim Financial Report has been prepared on a basis other than going concern for the Betashares Online Retail and E-commerce ETF, the Betashares Digital Health and Telemedicine ETF, the Betashares Future of Payments ETF, the Betashares Solar ETF and the Betashares Future of Food ETF. The Condensed Interim Financial Report for these Funds is prepared on a basis other than going concern as Betashares Capital Limited has formally resolved to and subsequently wound up these Funds on 13 February 2025. Our opinion is not modified in respect of this matter.

Responsibilities of the Directors for the Condensed Interim Financial Report

The Directors of Betashares Capital Limited are responsible for:

- the preparation of the Condensed Interim Financial Report that gives a true and fair view in accordance with *Australian Accounting Standards* and the *Corporations Act 2001*; and

such internal control as the Directors determine is necessary to enable the preparation of the Condensed Interim Financial Report that gives a true and fair view and is free from material

misstatement, whether due to fraud or error.

Auditor's Responsibilities for the review of the Condensed Interim Financial Report

Our responsibility is to express a conclusion on the Condensed Interim Financial Report based on our review. ASRE 2410 requires us to conclude whether we have become aware of any matter that makes us believe that the Condensed Interim Financial Report does not comply with the *Corporations Act 2001* including giving a true and fair view of the Funds' financial position as at 31 December 2024 and their performance for the Condensed Interim Period ended on that date, and complying with *Australian Accounting Standard AASB 134 Interim Financial Reporting* and the *Corporations Regulations 2001*. As auditor of the Funds, ASRE 2410 requires that we comply with the ethical requirements relevant to the audit of the annual financial report.

A review of a Condensed Interim Period Financial Report consists of making enquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with *Australian Auditing Standards* and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



KPMG



Belinda Cicchiello
Partner
Sydney
7 March 2025



Betashares Capital Ltd (ABN 78 139 566 868 AFSL 341181) is the issuer. Investors should read the relevant fund PDS and TMD (available at www.betashares.com.au) and consider whether the fund is appropriate for them. Past performance is not indicative of future returns. Investing involves risk.